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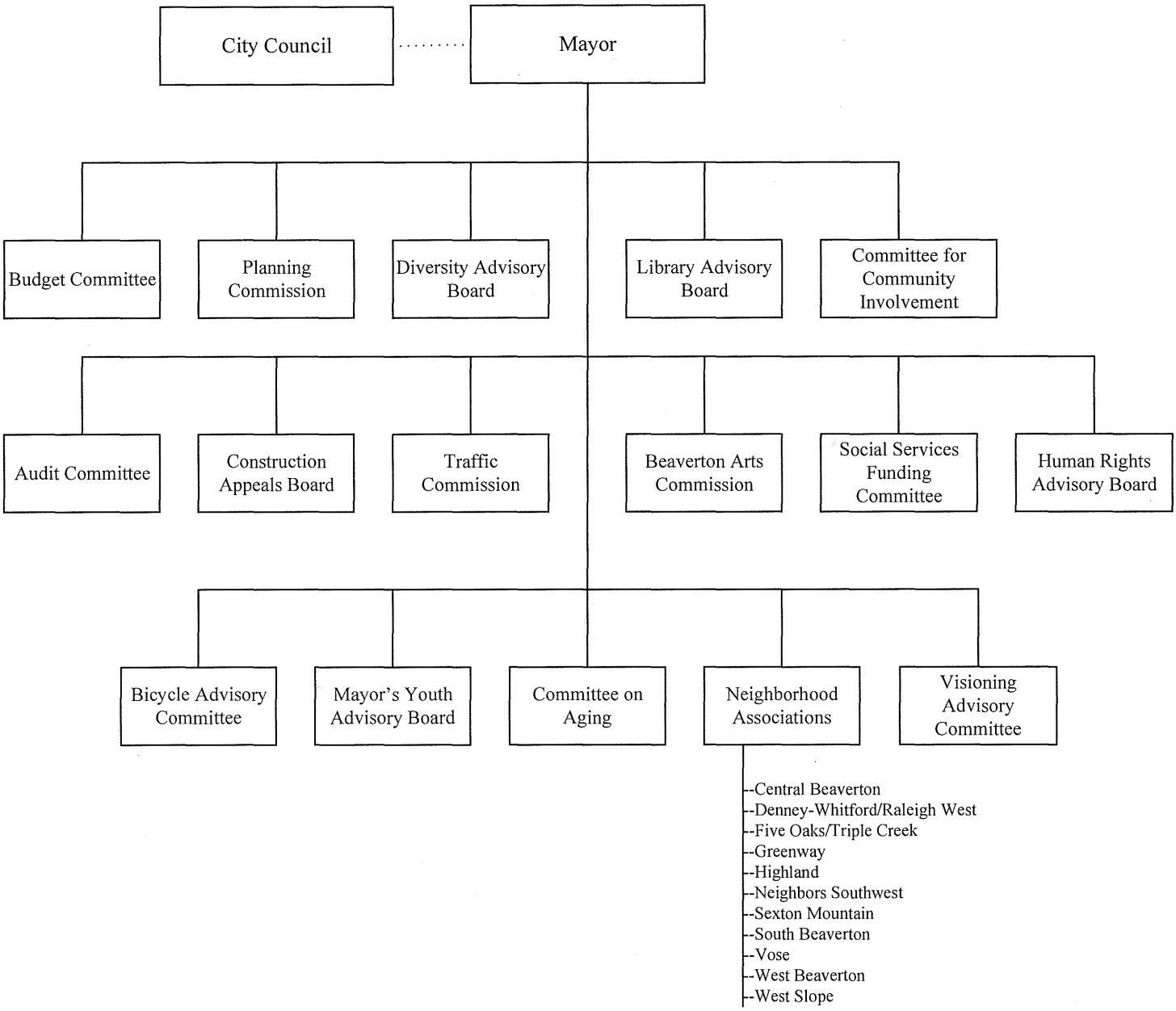
Beaverton
OREGON

City of Beaverton
Boards, Commissions & Committees



BOARDS AND COMMISSIONS

AUDIT COMMITTEE
The committee is a subcommittee of the City's Budget Committee. The Audit Committee consists of three members, one of whom is a member of the City Council and two who are current or previous citizen members of the Budget Committee. The Committee reviews the City's financial statements and facilitates an analysis of the annual audit report which is submitted to the Council.

BEAVERTON ARTS COMMISSION
The commission was established to encourage greater opportunities for and recognition of arts in the Beaverton area and to stimulate private and public initiative and financial support of programs and activities in the arts and to encourage broad public participation in the understanding of programs in the arts. The powers and authorities of the commission is exercised by a board comprised of twenty-one members appointed by the Mayor and confirmed by the Council. The Mayor or Mayor's designee serves as an ex officio member of the board and possesses the right to attend all meetings and participate in discussions but is not entitled to vote on issues.

BICYCLE ADVISORY COMMITTEE
The committee consists of nine members who represent Beaverton's bicycling community. The committee promotes bicycle use in and around the City of Beaverton; provides City staff with public review of proposed projects as they may affect bicycle circulation, access, and general use; evaluates the existing bikeway system and recommends development priorities for the Bikeway Capital Improvement Program.

BUDGET COMMITTEE
The committee consists of Council and five members who are residents of the City and are not officers or employees of the City. The members are appointed by the Mayor and confirmed by the Council. The committee elects its own chairperson, vice-chairperson and secretary. Minutes of the meetings are kept and made available to anyone upon request. The committee hears the budget message, receives and deliberates on the budget document, and forwards the budget to the City Council for formal adoption.

CONSTRUCTION APPEALS BOARD
The members of the board are appointed by the Mayor, subject to confirmation by the Council and serve at the pleasure of the Mayor and Council. The board consists of nine members who are not Council members, officers, or employees of the City. The chairperson and the vice-chairperson are selected by the Council. The City Building Official or their designees serve as the secretary of the board, sit with the board and take part in discussions during board meetings but do not have the right to vote. The board is in charge of hearing and deciding on appeals filed by contractors, developers or homeowners to determine the suitability of alternate materials and methods of construction and provide for reasonable interpretations of the provisions and standards applicable to the Building Code and related activities.

COMMITTEE FOR COMMUNITY INVOLVEMENT
The committee is comprised of five members at large appointed by the Mayor and confirmed by the Council and one member from each duly recognized neighborhood association committee within the City. The total number of neighborhood association committee representatives to the Committee for Community Involvement is limited to thirteen. The committee acts in an advisory capacity to the Council. Its duties are to recommend to the Council, Planning Commission and Planning staff, a program to assure the continuous opportunity for affected citizens to exchange ideas and information with City government and to monitor and evaluate community involvement programs that the Council may adopt and publicize.

DIVERSITY ADVISORY BOARD
The board is composed of 13 members appointed by the Mayor and confirmed by the Council. The board advises the Mayor and City Council on equity and inclusion strategies that strengthen connections among diverse communities living in Beaverton and with the city government.

HUMAN RIGHTS ADVISORY BOARD
The board consists of nine members appointed by the Mayor and confirmed by the Council. The board acts in an advisory capacity to the Council and its duties and functions are to promote harmonious intergroup relations within the City by enlisting the cooperation of various racial, religious, and nationality groups, business, community, labor and governmental organization and other groups.

BOARDS AND COMMISSIONS (continued)

LIBRARY ADVISORY BOARD
The board consists of seven members appointed by the Mayor and confirmed by the Council. The board elects its own chairperson and vice-chairperson and the City Librarian is the staff liaison to the board. The board, in consultation with the City Librarian, acts on matters pertaining to the City Library operations and makes recommendations to the Mayor and the Council. The board is also in charge of reviewing recommending expenditures from the Library Trust Fund.

MAYOR'S YOUTH ADVISORY BOARD
The board consists of 26 members selected by the Mayor through an application process. Members must be enrolled in a Beaverton area high school. The board represents the views of youth to the general community; provides review and comment to elected officials and decision-makers regarding public issues, projects and proposals which have significant impact on the youth; educates the general public concerning issues affecting youth; performs conciliatory services that do not conflict with the functions of any other government agency or city department; and makes recommendations concerning solutions to specific problems affecting youth in the City.

NEIGHBORHOOD ASSOCIATION COMMITTEES (NAC)
NACs are recognized at City Hall as the official voice of each neighborhood. NACs provide a forum for neighbors to be involved in decision making about issues such as new housing developments, roadway improvements, traffic concerns, parks and open spaces, community planning, community-oriented policing, infills and developments.

PLANNING COMMISSION
The commission consists of seven members who are residents of the City and are not Council members, officers, or employees of the City. The members are appointed by the Mayor and confirmed by the Council. The Mayor, City Attorney, and other such personnel that the Council may from time to time designate, are entitled to sit with the commission, take part in discussions, but may not have the right to vote on issues. The commission elects its own chairperson and vice-chairperson and the City Planning Director serves as the commission secretary and is in charge of keeping an accurate record of all commission proceedings. The commission is in charge of review and approval of all matters related to development and the City's general plan.

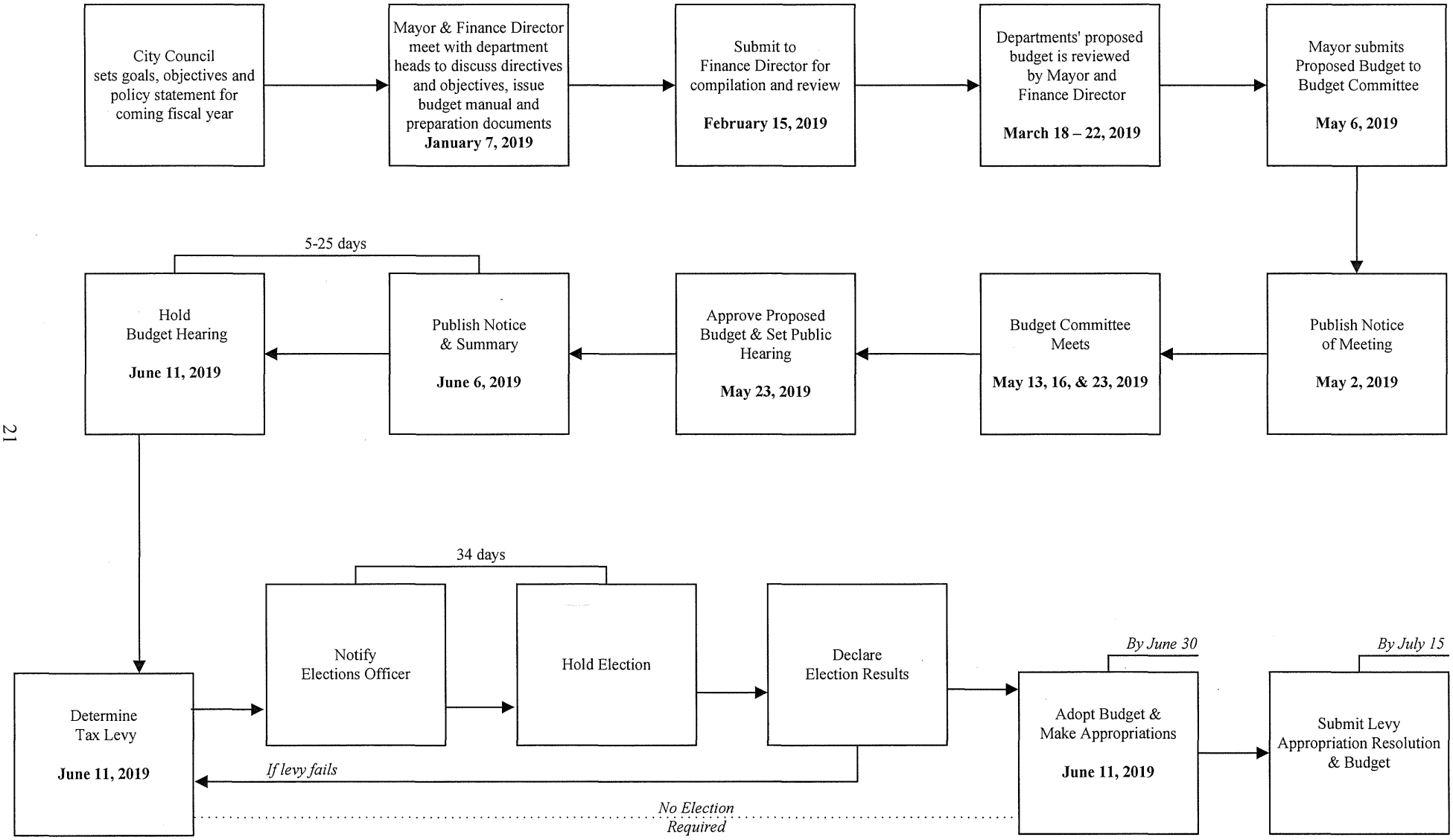
COMMITTEE ON AGING
The committee consists of eleven members appointed by the City Council. Nine members must be City residents, while two at-large members may reside outside of the City. The committee represents the views of seniors to the general community; provides review and comment to elected officials and decision makers regarding public issues, projects, and proposals which have a significant impact on the elderly; educates the general public concerning issues affecting older persons through publication of information and public forums; and recommends solutions concerning specific problems affecting senior citizens in the City.

SOCIAL SERVICES FUNDING COMMITTEE
The Social Services Funding Committee reviews social service grant applications and provide funding recommendations to the Mayor and City Council on an annual basis. Board members have the opportunity to learn about the nonprofit and social service agencies operating in Beaverton and the important services and programs they provide to low-income Beaverton residents.

TRAFFIC COMMISSION
The commission consists of seven members who are residents of the City and are not Council members, officers, or employees of the City. The members are appointed by the Mayor and confirmed by the Council. The Mayor, City Attorney, and other such personnel that the Council may from time to time designate, are entitled to sit with the commission, take part in discussions, but may not have the right to vote on issues. The commission board acts in an advisory capacity to the Council on traffic safety issues of a neighborhood or greater significance, assists in promulgating standards and policies relating to neighborhood traffic management, and reviews and comments upon changes to traffic patterns and programs proposed by the city, county or state.

VISIONING ADVISORY COMMITTEE
The committee consists of thirteen members appointed by the Mayor with the approval of the City Council. The members represent many aspects of Beaverton's citizens and business community. The Visioning Advisory Committee serves to promote the City's citizen-based visioning process; encourage continued citizen involvement in visioning; establish and update a City visioning action plan; and provide regular updates to City Council and the community regarding the visioning process.

THE BUDGET PROCESS



NOTE: Supplemental budgets are adopted through the same process as the regular budget.

THE BUDGET CYCLE

Budgeting is not something done once a year. It's a continuous operation, and it takes 12 months to complete a cycle. The budgeting process has five parts: the budget is prepared, approved, adopted, executed and reviewed by audit. The budget is prepared far enough in advance so that it can be adopted before June 30. After adopting the budget, the governing body will make the necessary appropriations and certify the tax levy to the county assessor.

To provide an overview of the budget cycle the major steps of the budgeting process are outlined below.

Preparing the Budget

1. *Budget Officer Appointed.* Each local government must have a budget officer, either appointed by the governing body or designated in the local government's charter. For the City of Beaverton, the budget officer as by charter is the Mayor.

2. *Proposed Budget Prepared.* The budget officer is responsible for preparing or supervising the preparation of the proposed budget for presentation to the budget committee.

   As part of the budget process, City departments request operating capital needs to meet the following objectives; safety requirements, replacement schedules, and improved operational efficiencies. All capital requests are reviewed by the Mayor, Chief Administrative Officer and the Finance Director and are prioritized and recommended for funding based upon these objectives. This year's available operating capital funding was sufficient to fund all the necessary requests.

   In conjunction with the budget process, the City prepares a separate ten-year Capital Improvements Plan (CIP). Appropriations for the Fiscal Year (FY) 2019-20 CIP projects are incorporated into the FY 2019-20 budget. The complete CIP is presented in a separate document.

   In the City of Beaverton, the Mayor designates an Internal Budget Review Committee consisting of himself, the Finance Director, and the Chief Administrative Officer. The committee is in charge of assisting the Mayor in reviewing budget requests of the various City departments, identifying program costs and making budget cuts if necessary to ensure that the budget to be submitted to the Budget Committee is a balanced budget.

Approving the Budget

3. *Publish Notice.* After the proposed budget is prepared, a "Notice of Budget Committee Meeting" is published. The notice may contain the dates, times and place of the meetings. The notice must be published in a newspaper of general circulation and on the City's website, 5 to 30 days before the scheduled budget committee meeting date.

4. *Budget Committee Meets.* By state law, the Budget Committee consists of the five elected City Councilors and an equal number of citizen members that are appointed to three-year terms by the Mayor and approved by Council. The budget officer may make the proposed budget available to each member of the budget committee not more than 10 days before the meeting. The budget officer may choose to distribute the budget at the meeting, rather than earlier. At the time the budget is made available to the committee, it becomes public record and must be made available to anyone who is interested in viewing it.

   The budget message is delivered at the first meeting. The budget message explains the proposed budget and significant changes in the local government's financial position. After the initial meeting, the budget committee may meet as many times as needed to revise and complete the budget.

5. *Committee Approves Budget.* When the budget committee is satisfied with the proposed budget, including any additions to or deletions from the one prepared by the budget officer, it is approved.

Advertising and Holding Hearings

6. *Budget Summary and Notice of Budget Hearing Published.* After the budget is approved, a budget hearing must be held by the governing body of the local government. The governing body must publish a Budget Summary and Notice of Budget Hearing five to 25 days before the scheduled hearing. This information must appear in a newspaper of general circulation, be posted on the City's website, be mailed or hand delivered. If no newspaper is published in the local government and the total estimated expenditures in the approved budget do not exceed $50,000, the summary and hearing notice may be posted.

   If the local government posts the summary and notice, a second notice of budget hearing must be published in a newspaper of general circulation, mailed,

or hand delivered five to 30 days before the scheduled hearing.

7. *Budget Hearing Held.* The budget hearing must be held by the governing body on the date specified in the public notices. The purpose of the hearing is to listen to citizens' testimony on the budget approved by the budget committee. Additional hearings may be held. All hearings are open to the public.

Adopting the Budget

8. *Budget Adopted, Appropriations Made, Tax Levy Declared.* By law, the governing body may make changes in the approved budget before it is adopted. However, there are limitations:

   a. Taxes may not be increased over the amount approved by the budget committee.

   b. Estimated expenditures in a fund cannot be increased by more the $5,000 or 10 percent, whichever is greater.

   Neither of the two limitations can be exceeded without first publishing a revised Budget Summary and holding another budget hearing.

   After the budget hearing, and after considering relevant testimony, the governing body adopts the budget. **It should not be formally adopted until the latter part of June**, so last-minute revisions to revenue or expenditure estimates can be incorporated.

   The governing body must prepare a resolution or ordinance to formally adopt the budget. The budget then becomes the basis for making appropriations and for certifying the tax levy. The resolution or ordinance must be adopted no later than June 30.

9. *Levy Certified.* The final step in the budget cycle is to certify the tax levy to the county assessor. Two copies of the notice of levy and the categorization certification (form LB-50) which contains the statement of the budget committee approved tax amounts and/or tax rates; two copies of the resolution statements that adopt the budget, make appropriations, and impose and categorize taxes; and two copies of any successful tax ballot measures.

Budget Changes after Adoption

The budget may be adjusted by various types of resolutions passed by the City Council or by a formal Supplemental Budget process.

10. *Resolutions.* The budget may be amended by enactment of a Council Resolution for the following transfers of appropriations; Transfer of resources between funds, Transfers between major categories within a fund, and Transfers from a fund's contingency account to other expense categories within that fund with the limitation that the transfers cannot exceed 15% of that fund's total appropriations. Resolutions can also authorize expenditures funded from the receipt of special purpose grants, gifts and bequests, or bond proceeds and related debt service.

11. *Supplemental Budget.* The budget may be amended during the applicable fiscal year through the adoption of a supplemental budget. The supplemental budget process is required under the following conditions,

    a. When the transfers from a fund's contingency account exceeds 15% of that fund's total appropriations,
    b. The creation of a new fund,
    c. The creation of an expense category that does not already exist in a fund,
    d. To recognize revenues that are received but were not planned for in the budget and the entity would like to spend those increased revenues during the fiscal year,
    e. An occurrence or condition which had not been ascertained at the time of the preparation of a budget for the current year which requires a change in financial planning or creates a pressing necessity for prompt action.
    f. Funds were made available by another unit of federal, state or local government and the availability of such funds could not have been ascertained at the time the budget was prepared.
    g. A request for services or facilities, the cost of which shall be supplied by private individual, corporation or company or by another unit of government and the amount could not be ascertained at the time the budget was prepared.
    h. Proceeds from involuntary destruction, involuntary conversion, or sale of property have necessitated the immediate purchase, construction or acquisition of different facilities in order to carry on the governmental operation.
    i. A sufficiently greater amount of ad valorem taxes than estimated are received during the fiscal year, and the difference will significantly affect the level of government operations to be funded by those taxes for the current year.

Supplemental budgets are adopted through the same process used for adoption of the regular budget, including the use of public hearings and shall not extend beyond the end of the fiscal year during which it is submitted.

FY 2019-20 BUDGET CALENDAR

January 7, Monday	Budget Preparation Workshop (2:00 – 3:00 p.m. in Council Chambers); Mayor to give direction to staff. **All Department Heads and Division Managers.**
January 11, Friday	Access given to the budget preparation system and supplemental system.
Jan. 14 – Feb. 15	Departments to prepare budgets for submission to Finance. • Line Item Budgets and Justifications Due **1/25/19** • Wage Preparation Worksheets Due **2/1/19** • Capital Projects Due **2/8/19** • Goals & Objectives Due **2/15/19**
Feb. 4 – Feb. 28	Compilation of budget by Finance Department.
March 6, Wednesday	Internal budget to Reprographics for printing
March 13, Wednesday	Distribute budget to Mayor, Mayor's Office Director, and Department Heads.
March 18 – March 22	Internal budget review by Mayor, Mayor's Office Director, and Finance Director with Department Heads.
March 25 – April 19	Recompile budget with internal review recommendations.
April 29, Monday	Proposed budget to Reprographics for printing
May 1, Wednesday	Post Notice of Initial Budget Committee Meeting and proposed Revenue Sharing use to the City's website.
May 2, Thursday	Publish Notice of Initial Budget Committee Meeting and proposed Revenue Sharing use in the newspaper.
May 6, Monday	Submit budget to Budget Committee. Dates for Budget Committee and Revenue Sharing Meeting. (6:00 p.m., Council Chambers): Monday, May 13 Thursday, May 16 Thursday, May 23
June 3, Monday	Post Notice of Public Hearing and Budget Summary to the City's website.
June 6, Thursday	Publish Notice of Public Hearing and Budget Summary in the newspaper.
June 11, Tuesday	Council adopts FY 2019-20 Budget & BURA Bd. Adopts FY 2019-20 Budget
No later than July 15	Tax Levy Certified to County Assessor. Publication of Availability for Revenue Sharing.

STATEMENT OF FINANCIAL POLICIES

The purpose of this section is to present the policies that the City follows in managing its financial and budgetary affairs. These are general statements of policies which represent long-standing principles, traditions and practices that have guided the City to maintain its financial stability.

OPERATING BUDGET POLICIES

1. Essential City services will receive first priority for funding. For the purpose of this policy, essential services refer to services that protect lives and property and those that protect the City from liability.

2. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses.

3. The City's Balanced Budget Policy is that a budget is considered balanced when the fund's total resources of beginning fund balance or working capital, revenues and other financing sources is equal to the total of expenditures, other financing uses and ending fund balance, contingency or working capital.

4. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

5. The City will integrate performance measurement and productivity indicators within the budget.

CAPITAL IMPROVEMENT PROGRAM

1. The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan. The City Council establishes principles and priorities for the selection of capital improvement projects. These are reviewed annually prior to the annual budget process.

2. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.

   Capital projects will conform to the following criteria:

   - will be part of an approved City plan
   - will be part of an adopted maintenance/ replacement schedule
   - will minimize operating costs
   - will be selected according to the established Capital Improvement Program

DEBT POLICIES

1. The City will confine long-term borrowing to capital improvements and moral obligations.

2. The City will follow a policy of full disclosure on every financial report and bond prospectus.

3. The City will maintain its current underlying bond rating of AA+ and will secure agency ratings on all its bonds.

4. General obligation debt will not be used for enterprise activity.

5. The City shall ensure that its debt margins are within the 3% TCV (true cash value) limitation as set forth in ORS 287.004 (Oregon Revised Statutes).

6. The City will use voted general obligation debt to fund general purpose public improvements which cannot be financed from current revenues.

REVENUE POLICIES

1. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

2. The City will follow an aggressive policy of collecting revenues.

3. The City will establish all user charges fees at a level related to the full costs (operating, direct, indirect and capital) of providing the service. The City will review fees/charges periodically.

4. The City will consider market rates and charges levied by other municipalities of similar size for like services in establishing rates, fees and charges.

5. Enterprise and Internal Service operations will be self-supporting.

INVESTMENT POLICIES

1. The City has a formal investment policy that has been approved by the City Council in October 2014 and accepted by the Oregon Short Term Fund Board, which permits investment maturities up to 5 years.

2. Annually, the policy is updated and re-adopted by the City Council by resolution with the most recent version adopted February 2019.

3. The investment policy's objectives is to maintain a diversified portfolio while obtaining the best possible return on all investments within the limits of state law and prudent investment practices.

ACCOUNTING, AUDITING AND BASIS OF ACCOUNTING POLICIES

1. An independent audit will be performed annually.

2. The City will issue annually its Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (GAAFR).

GENERAL OPERATING CONTINGENCIES AND FUND BALANCE POLICY

It is the intent of the City that the estimate for general operating contingencies shall be based on the assumption that certain expenditures will become necessary which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event; therefore, expenditures which are known to be necessary and can be reasonably ascertained and anticipated but which are too small in amount to list separately should not be funded by operating contingencies.

The City will adhere to the policy that expenditures which are anticipated, expected to occur during the fiscal year and can reasonably be estimated should be part of the basic budgeted appropriation. The estimate for general operating contingencies should not be used to cover up improper or poor estimating practices in the preparation of the budget. The fact that an operation had changed from a preceding year, which change was anticipated is not a reason for charging the additional expenses to the general operating contingencies.

Each fund has a contingency level to cover the fund's continuing operations and, if applicable, designated amounts to fund future construction projects or fund reserves.

At each fund tab in the budget, the reader is presented a schedule showing the fund's actual operations for the past two fiscal years plus the budgeted and estimated operating results for the past budget year and this year's adopted budget. Included in the schedule is a detailed explanation of the fund's contingency level.

The City Council has approved a formal Fund Balance/Contingency Policy in December 2018 that establishes two targets by fund as a percentage of operations; one at budget development and one at year end as follows:

Fund	At Budget Adoption		At Fiscal Year End
General	11%		17%
Street	11%		17%
Building	42%		42%
Lodging Tax	42%		42%
Library	11%		17%
Water Operating	42%		67%
Water Construction	$750,000		$750,000
Sewer	42%		67%
Storm Drain	42%		67%
Reprographics	4%		8%
Garage	4%		8%
Information Systems	4%		8%
Public Works Admin	4%		8%
Insurance Agency	8%		8%

CAPITAL IMPROVEMENT PLAN AND DEFINITION OF CAPITAL COSTS

It is the policy of the City that current operating revenues may be used only to fund current operating expenditures. It is also the policy of the City that capital expenditures for infrastructure improvements be funded by resources that are specifically collected for this purpose. It is in the debt policy statement that long-term borrowing will be confined to capital improvement projects and that general obligation debt will not be used to fund enterprise activities. All major capital projects are in the City's Ten Year Capital Improvement Plan. Projects in the first year of the CIP Plan are funded with current resources and are included in the budget, and the remaining projects are funded in the plan with expected future resources. Each year the CIP is updated with the next ensuing year's projects and brought into the budget process and adopted by the City Council.

The City's vehicles used by governmental funds have been placed on an amortization replacement schedule. Funds are accumulated in each governmental fund's replacement reserve account to replace the vehicles as they reach their useful life.
The effect that capital improvements have on the current and future operational budgets is detailed in the Capital Outlay section.

The City's Capital Outlay threshold is any single piece of equipment that costs over $10,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

BUDGETARY FUND STRUCTURE

The table below shows the basic financial structure of the City of Beaverton. The table lists all funds (with major funds so indicated) and shows the major revenue source and the services provided through each fund.

1. GENERAL FUND (Major Fund)

This fund accounts for the basic operation of the City which is not accounted for in other funds.

Major Revenue Sources:
- Property taxes
- Licenses and permits
- Right of Way (ROW) fees
- Other shared revenues not accounted for in other funds
- Administrative and general overhead charges

Major Services Provided:
- Police protection
- General administration
- General government services
- Planning, treasury and municipal court

2. SPECIAL REVENUE FUNDS

These funds account for proceeds of specific revenue sources (other than Special Assessments, Expendable Trusts or for major capital facilities) that are legally restricted to expenditures for specified purpose.

Special Revenue Funds:
- Street Fund (Major Fund)
- Metro Affordable Housing Bond Fund
- Building Operating Fund
- Community Development Block Grant
- Lodging Tax Fund
- Traffic Impact / Development Tax Fund
- Transportation System Development Charge
- Library Fund (Major Fund)
- Beaverton Urban Redevelopment Agency

Major Revenue Sources:
- State and county gas tax
- Federal Block Grant Funding
- System development fees/traffic impact fee
- Building inspection fees
- Library local option levy

Major Services Provided:
- Street maintenance and landscaping
- Street lighting and traffic control
- Funding of capital improvement program
- Building code administration
- Library services

3. DEBT SERVICE FUNDS

These funds account for the payment of general obligation and assessment debts.

Debt Service Funds:

- General Bonded Debt Fund
- Special Revenue Debt Fund
- Assessment #1 Fund

Major Revenue Sources:

- Property tax levy
- Right-of-Way use fees (franchise fees)
- Assessments from benefited property owners

Major Services Provided:

- Payment of maturing principal and interest on general bond obligations
- Payment of maturing principal and interest on improvement bonds

4. CAPITAL PROJECTS FUNDS

These funds account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Improvement Project Funds:

- Capital Projects Fund (Major Fund)
- Capital Development Fund
- Assessment Projects Fund

Major Revenue Sources:

- Sale of City property
- Federal and state grants
- Transfers from other City funds
- Proceeds of general obligation bond sale

Major Services Provided:

- Acquisition, construction and improvement of City facilities

5. ENTERPRISE FUNDS

Water Fund (Major Fund):

- Water Operating Fund
- Water Debt Service Fund
- Water Construction Fund

This fund accounts for the sale of treated water and for the operation, maintenance, financing and construction of the City's water system.

Major Revenue Source:

- Sale of water to residential and commercial customers, system development charges and system connection fees.

Major Services Provided:

- Quality water services

Sewer Fund (Major Fund):

This fund accounts for collection of sewer charges and fees from residential and commercial customers to pay for the cost of maintenance of the City's sanitary sewer system.

Major Revenue Sources:

- Sewer charges and fees
- System development charges

Major Services Provided:

- Sewage collection and line maintenance

Storm Drain Fund (Major Fund):

This fund accounts for storm drainage connection fees and user fee charges to property owners to finance the maintenance of the City's storm drainage system and cleanup of the tributaries and to monitor water quality.

Major Revenue Sources:

- Storm drainage fees
- Storm drainage connection fees
- Erosion control fees

Major Services Provided:

- Street sweeping
- Maintenance of storm sewer facilities
- Inspections

6. INTERNAL SERVICE OPERATION

This fund type accounts for the financing of goods and services provided by one City department to another on a cost-reimbursement basis.

Internal Service Funds (All Non Major):
- Reprographics
- Information Systems
- Garage
- Insurance Agency
- Public Works Administration

Major Revenue Source:

- Charges to other City departments

Major Services Provided:

- Printing and graphics
- Information technology
- Fleet maintenance
- Self-insurance
- Building maintenance

FUND DESCRIPTION

The City reports the following major governmental funds:

- General Fund
  This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Principal sources of revenue are property taxes, franchise fees, state and county shared revenues and fines and forfeitures. Primary expenditures are for general government, planning and development, engineering services, and public safety.

- Street Fund
  Accounts for receipts and expenditures of revenues from county gasoline tax and state gasoline taxes apportioned from the State of Oregon, and expenditures as specified under Article IX, Section 3 of the Constitution of the State of Oregon.

- Library Fund
  Accounts for receipts and expenditures of revenues from a county library special levy and property taxes levied for operation of the City library.

- Capital Projects Fund
  Accounts for the construction of major collector, arterial, and residential street infrastructure facilities. Grants, transfers from other funds, and intergovernmental revenues comprise its major sources of funds.

The City reports the following major proprietary funds:

- Water Fund (This fund consists of three budgetary funds, Water Operating Fund, Water Debt Service Fund, and Water Construction Fund that are combined as one Enterprise Fund to be in accordance with accounting principles generally accepted in the United States of America.)
- Sewer Fund
- Storm Drain Fund

These funds account for the operations, maintenance, debt service and capital construction projects for water, sewer and storm water which are funded mostly through monthly user fees, system development fees, other extra capacity revenues and bond sale proceeds.

Additionally, the City reports non-major funds within the governmental fund type as follows:

- Special Revenue Funds (6 nonmajor special revenue funds)
  Account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The City's Special Revenue Funds include Building Operating, Metro Affordable Housing Bond, Community Development Block Grant, Traffic Impact / Development Tax, Transportation System Development Charge, and Beaverton Urban Redevelopment (BURA).

- Debt Service Funds (4 nonmajor debt service funds)
  Account for the accumulation of resources and payment of principal and interest on general obligation, local improvement (Bancroft), and other long-term debt of governmental funds. The City's debt service funds include General Obligation Debt, Special Revenue Debt, Special Assessment Debt, and BURA Debt Service Fund.

- Capital Projects Funds (2 nonmajor capital projects funds)
  Account for the acquisition or construction of major capital civic facilities and for the construction of the street, water and sewer projects to be financed by assessments to benefited property owners. The primary financial source of these funds is bond sale proceeds. The City's capital projects funds include the Capital Development Fund and the Assessment Projects Fund.

Additionally, the City reports the following fund type:

- Internal Service Funds
  Internal service funds account for those activities and services furnished internally to other organizational units within the City on a cost reimbursement basis. Charges are made to the various departments to support these activities. The City's internal service funds include Reprographics, Garage, Information Systems, Insurance Agency, and Public Works Administration. The aggregate of all internal service funds are reflected in the fund financial statements.

Listing of Funds and Department and Programs Within the Funds

001 General Fund

City Council (Department 05)
- Policy Development – Program 0511

Mayor's Offices (Department 10)
- Mayor's Administration – Program 0521
- Mayor's Office Programs Admin – Program 0522
- Building Maintenance Services – Program 0450
- Cultural Inclusion – Program 0526
- Events - Program 0527
- Community Services - Program 0529
- City Recorder & Election Admin – Program 0531
- Public Information Marketing & Communications – Program 0537
- Emergency Management - Program 0635
- Homeland Security Grant / Even Award Yrs. - Program 0636
- Homeland Security Grant / Odd Award Yrs. - Program 0639
- Center for Mediation & Dialogue - Program 0655
- Sustainability - Program 0656
- Recycling - Program 0657
- Neighborhood and Public Involvement - Program 0659

Non-Departmental (Department 13)
- Under control of the Finance Department 20
  - Non-Departmental (General City-wide Cost Center) - Program 0003
- Under control of the Mayor's Office Department 10
  - Beaverton Central Plant - Program 0006
- Under control of the Mayor's Office Department 10
  - Beaverton Building Operations - Program 0007
- Under control of the Mayor's Office Department 10
  - Griffith Building Operations - Program 0008

Human Resources (Department 15)
- Management and Employee Services - Program 0534
- Organizational Development - Program 0536

Finance (Department 20)
- Financial Administration - Program 0541
- Purchasing - Program 0542
- Finance Operations - Program 0548

Municipal Court (Department 45)
- Court Services – Program 0571
- Federal DUII Court ODOT Grant – Program 0573
- State Criminal Justice B-SOBR Grant – Program 0574
- Federal SAMHSA-SOBR Grant – Program 0575
- Federal Bureau of Justice Admin Grant – Program 0576

City Attorney (Department 50)
- Office Services & Records Management - Program 0533
- General Legal Services - Program 0581

Listing of Funds and Department and Programs Within the Funds

Police (Department 60)
- Administration – Program 0611
- Public Safety Center Operations – Program 0620
- Support Services – Program 0621
- Field Services (Patrols) – Program 0622
- Investigative Services (Detectives) – Program 0623
- Community Services – Program 0625
- Photo Radar Van Traffic Enforcement - Program 0626
- Intersection Photo Enforcement - Program 0627
- Justice Assistance Grant (JAG) – Program 0637

Community Development (Department 70)
- Administration & Support – Program 0661
- Economic Development Program – Program 0654
- Development Division – Program 0662
- Planning Division – Program 0676
- Site Development Division – Program 0701
- Transportation Planning – Program 0738

Capital Development - Engineering (Department 72)
- Engineering Management Services – Program 0703

Public Works (Department 85)
- Landscape Maintenance – Program 0772

Street Fund

Capital Development – Engineering (Department 72)
- Traffic & Transportation Management – Program 0735

Public Works (Department 85)
- Street Maintenance – Program 0732
- Traffic Control & Maintenance – Program 0733
- Urban Forestry Services – Program 0775
- Street Lighting & Maintenance – Program 0811

Metro Affordable Housing Bond Fund

Community Development (Department 70)
- Metro Affordable Housing Bond – Program 0660

Building Operating Fund

Community Development (Department 70)
- Administration – Program 0664
- Plan Review & Permits – Program 0665
- Inspections (Structural, Mechanical & Plumbing, and Electrical) – Programs 0666, 0667, and 0668

Community Block Grant Fund (Federal Funding) (Department 70)

Lodging Tax (TLT) Fund

Finance (Department 20)
- Arts Program – Program 0528
- Patricia Reser Center for the Arts (PRCA) Facility Development – Program 0802

Listing of Funds and Department and Programs Within the Funds

Transportation Systems Development Charge Fund
- Capital Development – Engineering (Department 72)
  - Transportation Improvements – Program 0669

Traffic Impact / Development Tax Fund
- Capital Development – Engineering (Department 72)
  - Transportation Improvements – Program 0669

Library Fund
- Library (Department 35)
  - Library Administration – Program 0551
  - Technical Services – Program 0552
  - Circulation – Program 0553
  - Adult Services – Program 0554
  - Youth Services – Program 0555
  - Branch Library – Program 0558
  - Library Trust – Program 0559

General Bonded Debt Fund
- Finance (Department 20)
  - Debt Service – Program 0001

Special Revenue Debt Fund
- Finance (Department 20)
  - Beaverton Building Debt – Program 2001

Capital Development Fund
- Under control of the Finance Department 20
  - Property Acquisition – Program 3513
  - Various Capital Development Projects Programs

Capital Projects Fund
- Infrastructure Projects (Department 75 a sub-department of Capital Development - Engineering Dept. 72)
  - Various Construction Projects Programs

Assessments (Local Improvement Districts) Debt Service
- Finance (Department 20)
  - Debt Service – Program 0001

Water Fund
- Finance (Department 20)
  - Utility Billing – Program 0545
- Capital Development – Engineering (Department 72)
  - Enterprise Management and Administration – Program 0740
- Public Works (Department 85)
  - Water Services – Program 0741
  - Water System Distribution – Program 0742
  - Water System Quality – Program 0743

Sewer Fund
- Finance (Department 20)
  - Utility Billing – Program 0545
- Capital Development – Engineering (Department 72)
  - Enterprise Management and Administration – Program 0740

Listing of Funds and Department and Programs Within the Funds

Sewer Fund (continued)
- Public Works (Department 85)
  - Sewer System Maintenance – Program 0753
  - Sewer System Construction – Program 0757

Water Debt Service Fund
- Public Works (Department 85)
  - Debt Service – Program 0001

Storm Drain Fund
- Finance (Department 20)
  - Utility Billing – Program 0545
- Capital Development – Engineering (Department 72)
  - Enterprise Management and Administration – Program 0740
- Public Works (Department 85)
  - Storm Drain System Maintenance – Program 0734
  - Storm Drain Construction – Program 0739

Internal Services Funds

Reprographics Fund
- Reprographics (Department 25 a sub-department of Mayor's Dept. 10)
  - Reprographics Services – Program 0721

Garage Fund (Vehicle Fleet Services)
- Public Works (Department 85)
  - Fleet Maintenance – Program 0762

Information Systems Fund
- Information Systems (Department 30 a sub-department of Finance Dept. 20)
  - Web Services – Program 0525
  - GIS Services – Program 0678
  - Systems and Programming – Program 0711
  - Computer System Operations – Program 0712
  - New Technology Projects – Program 0713

Public Works Administration Fund
- Public Works (Department 85)
  - Management Services – Program 0681

Insurance Agency Fund
- Insurance (Department 40 a sub-division of the City Attorney's Office Dept. 50)
  - General Liability and Comprehensive Insurance - Program 0010
  - Workers Compensation - Program 0014
- Insurance (Department 40 a sub-division of Human Resources Dept. 15)
  - Unemployment - Program 0015
  - Medical and Dental - Program 0016

Listing of Funds and Department and Programs Within the Funds

Urban Redevelopment Agency Funds

Beaverton Urban Redevelopment Agency (BURA) General Fund
- Urban Renewal Agency (Department 95 a sub-division of Community Development Department 70)
  - BURA Administration – Program 0691

BURA Capital Project Fund
- Urban Renewal Agency (Department 95 a sub-division of Community Development Department 70)
  - Parking Garage Lot 2 – Program 6501
  - BURA Land Acquisition – Program 6503
  - Parking Pay Stations – Program 6506

BURA Program and Activities Fund
- Urban Renewal Agency (Department 95 a sub-division of Community Development Department 70)
  - BURA Program and Activities – Program 0694

BURA Debt Service Fund
- Urban Renewal Agency (Department 95 a sub-division of Community Development Department 70)
  - BURA Debt Service Program – Program 0693